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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

_____	)	
SECURITIES INVESTOR PROTECTION	)	
CORPORATION,	)	Adv. Pro. No. 08-01789 (SMB)
	)	
Plaintiff-Applicant,	)	SIPA Liquidation
	)	
v.	)	(Substantively Consolidated)
	)	
BERNARD L. MADOFF INVESTMENT	)	
SECURITIES LLC,	)	
Defendant.	)	
_____	)	
IN RE:	)	
	)	
BERNARD L. MADOFF,	)	
	)	
Debtor.	)	
_____	)	

**CERTIFICATE OF SERVICE**

I, Kevin H. Bell, hereby certify that on December 5, 2017 I caused true and correct copies of the Recommendation of the Securities Investor Protection Corporation in Support of Twenty-Fourth Application of Windels Marx Lane & Mittendorf, LLP, for Interim Compensation and Reimbursement of Expenses, to be served upon counsel for those parties who receive electronic

service through ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

/s/Kevin H. Bell  
Kevin H. Bell

Schedule A

**Via U.S. Mail:**

Irving H. Picard, Esq.  
David J. Sheehan, Esq.  
Baker & Hostetler LLP  
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Internal Revenue Service  
District Director  
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U.S. Department of Justice, Tax Division  
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Ben Franklin Station  
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**Chapter 7 Trustee:**

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**Securities and Exchange Commission:**

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